DUP-TANG
52640
MADE IN U.S.A.

S
351.725
A3msc
1985

MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

STATE DOCUMENTS COLLECTION
MAR 2 6 1988
MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

MONTANA

PLEASE RETURN

STATEWIDE COST ALLOCATION PLAN

Fiscal Year
Ending June 30, 1985

Montana State Library
3 0864 1004 7519 6

3-2528
MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

DEPARTMENT OF ADMINISTRATION
DIRECTOR'S OFFICE

TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

(406) 444-2032

HELENA, MONTANA 59620

December 14, 1983

Mr. Henry J. Bomba, Director
Division of Cost Allocation/RASC
Department of Health and Human Services
Room 1019 FOB
1961 Stout Street
Denver, Colorado 80294

Dear Mr. Bomba:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1985 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

Morris Brusett

Morris L. Brusett, Director
Department of Administration

MB/taf

CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1985 is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a give type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan with I have submitted.

Morris Brusett

Morris L. Brusett, Director
Department of Administration

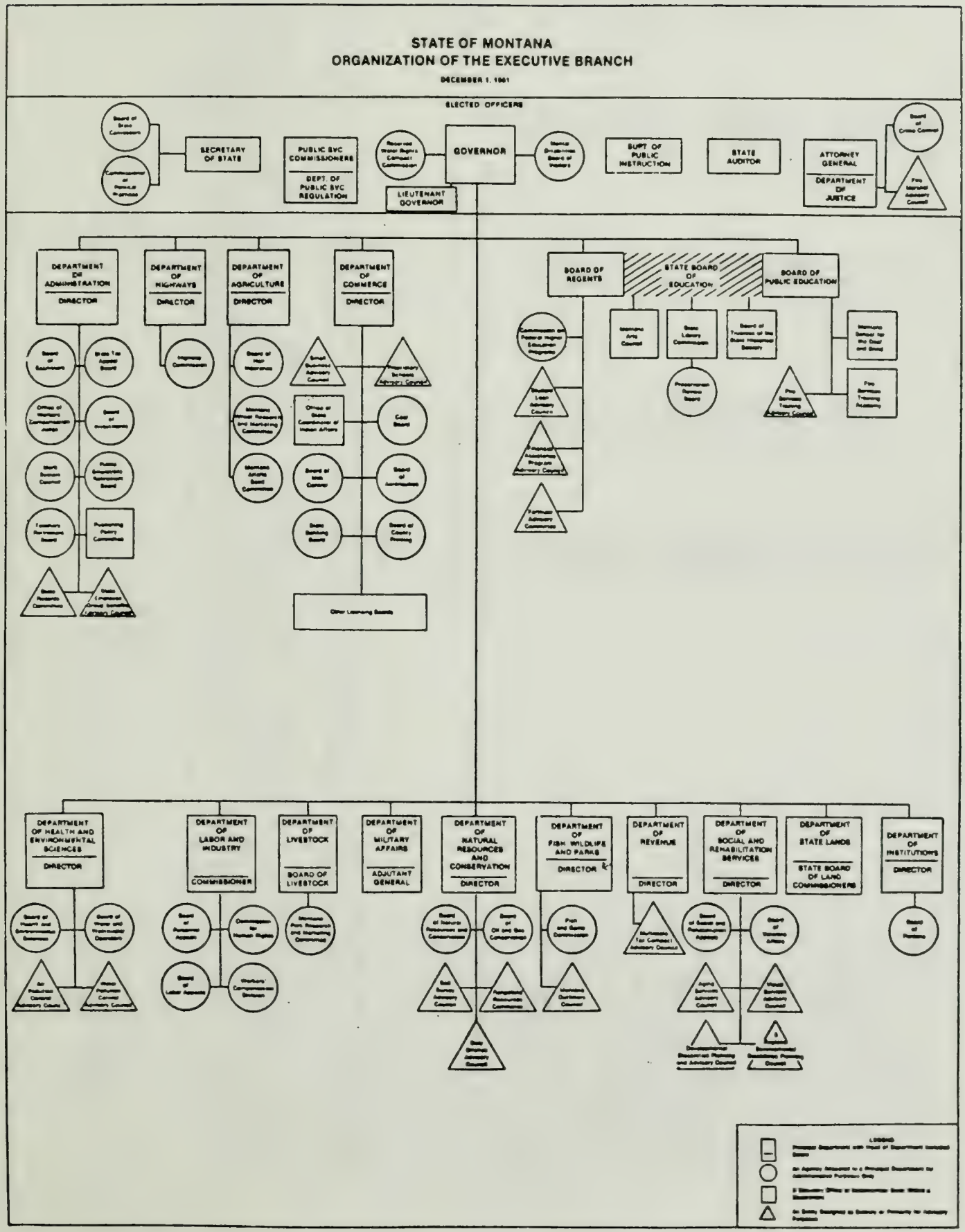
Dec. 14, 1983

Date

MONTANA STATEWIDE COST ALLOCATION PLAN

TABLE OF CONTENTS

	Page
Organization of the Executive Branch	1
State Centralized Services - Indirect Costs	
Department of Administration	
Accounting Division	2
Records Management Program	4
Insurance - Fire and Casualty	6
Insurance - Comprehensive Liability	8
Consulting Services Bureau	10
Personnel Division	12
Purchasing Division	14
Treasury Division	16
State Auditor	
Central Payroll	18
General	20
Office of Budget and Program Planning	
Budget and Program Planning	22
State Clearinghouse	24
Commissioner of Higher Education	25
Summary Table	
Montana Cost Allocation Plan	26
Appendix	
State Centralized Services Billed Directly	28
2% Building Use Allowance - Capitol Complex	34


STATE OF MONTANA
ORGANIZATION OF THE EXECUTIVE BRANCH
ELECTED OFFICERS
SECRETARY OF STATE
PUBLIC SVC COMMISSIONERS
DEPT. OF PUBLIC SVC REGULATION
GOVERNOR
LIEUTENANT GOVERNOR
SUPT OF PUBLIC INSTRUCTION
STATE AUDITOR
ATTORNEY GENERAL
DEPARTMENT OF JUSTICE
DEPARTMENT OF ADMINISTRATION
DIRECTOR
DEPARTMENT OF HIGHWAYS
DIRECTOR
DEPARTMENT OF AGRICULTURE
DIRECTOR
DEPARTMENT OF COMMERCE
DIRECTOR
BOARD OF REGENTS
STATE BOARD OF EDUCATION
BOARD OF PUBLIC EDUCATION
DEPARTMENT OF HEALTH AND ENVIRONMENTAL SCIENCES
DIRECTOR
DEPARTMENT OF LABOR AND INDUSTRY
COMMISSIONER
DEPARTMENT OF LIVESTOCK
BOARD OF LIVESTOCK
DEPARTMENT OF MILITARY AFFAIRS
ADJUTANT GENERAL
DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION
DIRECTOR
DEPARTMENT OF FISH, WILDLIFE AND PARKS
DIRECTOR
DEPARTMENT OF REVENUE
DIRECTOR
DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES
DIRECTOR
DEPARTMENT OF STATE LANDS
STATE BOARD OF LAND COMMISSIONERS
DEPARTMENT OF INSTITUTIONS
DIRECTOR

DEPARTMENT OF ADMINISTRATION-ACCOUNTING DIVISION

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$850,276	$ 0	$850,276
Equipment	24,595	24,595	0
Central Administration*	9,346	0	9,346
Total	$884,217	$ 24,595	$859,622

The Accounting Division maintains, operates, and provides enhancements to the computer-driven Statewide Budgeting and Accounting System (SBAS). SBAS is an accounting system used by all state agencies (including the University System and the Vo-Tech Centers) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the state's annual financial report is prepared and published. Because all monies (including federal money) coming into or going out of the State's system goes through SBAS, the costs of the Accounting Division have been distributed to all State agencies.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION TRANSACTIONS	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	4,823	$ 1,492	$ 764	$ 728	$ 2,220
Legislative Fiscal Analyst	814	252	288	(36)	216
Legislative Council	4,760	1,472	1,391	81	1,553
Senate	792	245	144	101	346
House	652	202	128	74	276
Environmental Quality Council	680	210	170	40	250
Consumer Council	639	198	180	18	216
JUDICIAL BRANCH, Judiciary	7,911	2,447	2,203	244	2,691
ELECTED OFFICIALS					
Governor's Office	5,565	1,721	2,475	(754)	967
Secretary of State	4,030	1,246	1,190	56	1,302
Commissioner of Political Practices	420	130	114	16	146
State Auditor	12,156	3,760	3,280	480	4,240
Superintendent of Public Instruction	73,251	22,658	21,330	1,328	23,986
Billings Vo-Tech	7,540	2,332	2,563	(231)	2,101
Butte Vo-Tech	3,411	1,055	859	196	1,251
Great Falls Vo-Tech	8,017	2,480	1,729	751	3,231
Helena Vo-Tech	9,207	2,848	2,138	710	3,558
Missoula Vo-Tech	15,318	4,738	3,705	1,033	5,771
JUSTICE, Department of					
Crime Control Commission	9,400	2,908	4,236	(1,328)	1,580
Highway Traffic Safety	1,716	531	0	531	1,062
Department of Justice	36,625	11,329	13,462	(2,133)	9,196
PUBLIC SERVICE REGULATION, Department of	3,055	945	803	142	1,087
EDUCATION					
Board of Public Education	954	295	526	(231)	64

Commissioner of Higher Education	4,107	1,270	1,173	97	1,367
University of Montana	414,449	128,200	184,989	(56,789)	71,411
Montana State University	367,647	113,723	104,519	9,204	122,927
Montana College of Mineral Science & Technology	34,599	10,702	9,685	1,017	11,719
Eastern Montana College	104,755	32,404	31,137	1,267	33,671
Northern Montana College	47,551	14,709	12,461	2,248	16,957
Western Montana College	17,031	5,268	5,382	(114)	5,154
Agricultural Experiment Station	39,867	12,332	11,284	1,048	13,380
Cooperative Extension Service	21,635	6,692	5,905	787	7,479
Forestry Conservation Experiment Station	1,832	567	366	201	768
School for the Deaf and Blind	6,501	2,011	1,687	324	2,335
Montana Arts Council	5,105	1,579	1,551	28	1,607
State Library	3,798	1,175	878	297	1,472
Advisory Council for Vocational Education	845	261	278	(17)	244
Historical Society	12,822	3,966	4,684	(718)	3,248
Board of Regents of Higher Education	327	101	83	18	119
Fire Services Training School	1,127	349	0	349	698
FISH,WILDLIFE, AND PARKS, Department of	191,896	59,359	52,294	7,065	66,424
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	77,892	24,094	27,947	(3,853)	20,241
HIGHWAYS, Department of	168,335	52,071	50,359	1,712	53,783
STATE LANDS, Department of	57,244	17,707	4,290	13,417	31,124
LIVESTOCK, Department of	24,055	7,441	7,829	(388)	7,053
NATURAL RESOURCES AND CONSERVATION, Department of	51,296	15,867	15,231	636	16,503
REVENUE, Department of	165,282	51,126	49,851	1,275	52,401
ADMINISTRATION, Department of	97,451	30,144	26,903	3,241	33,385
AGRICULTURE, Department of	27,998	8,661	6,231	2,430	11,091
INSTITUTIONS, Department of					
Central Office	29,384	9,089	9,557	(468)	8,621
Boulder River School and Hospital	27,716	8,573	8,152	421	8,994
Children's Center	0	0	7	(7)	(7)
Center for the Aged	8,428	2,607	1,662	945	3,552
Eastmont Training Center	5,010	1,550	1,423	127	1,677
Mountain View School	5,044	1,560	1,308	252	1,812
Pine Hills School	9,308	2,879	2,423	456	3,335
Montana State Prison	67,558	20,898	7,399	13,499	34,397
Swan River Youth Forest Camp	3,268	1,011	942	69	1,080
Veterans Home	7,516	2,325	1,745	580	2,905
Montana State Hospital	62,404	19,303	10,794	8,509	27,812
Board of Pardons	672	208	191	17	225
Montana Youth Treatment Center	1	0	0	0	0
COMMERCE, Department of	64,642	19,996	10,630	9,366	29,362
LABOR AND INDUSTRY, Department of					
Labor Standards Division	6,776	2,096	3,697	(1,601)	495
Employment Security Division	23,104	7,147	3,561	3,586	10,733
Workers' Compensation Division	24,204	7,487	7,499	(12)	7,475
MILITARY AFFAIRS, Department of					
Adjutant General	5,249	1,624	1,117	507	2,131
Disaster and Emergency Services	3,957	1,224	1,021	203	1,427
SOCIAL & REHABILITATION SERVICES, Department of	267,588	82,772	76,535	6,237	89,009
TOTAL	2,779,012	$ 859,622	$ 830,338	$ 29,284	$ 888,906

DEPARTMENT OF ADMINISTRATION-RECORDS MANAGEMENT

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$281,722	$281,722	$ 0
Total	$281,722	$281,722	$ 0

The Records Management Program exists to implement the provisions of the "State Public Records Management Act" by providing centralized microfilming, storage, analysis, and retention scheduling of records of Executive Branch agencies of the State of Montana. Additionally, this program monitors filing and microfilm equipment acquisitions by state agencies and provides information on all facets of records management. Until fiscal year 1982 the program was funded with a State General Fund appropriation and moneys received from direct billings. Beginning in fiscal year 1982, no General Fund money was received and, therefore, no costs can be allocated.

In past years, costs were allocated on the basis of dollars of service provided.

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION DOLLARS OF SERVICE PROVIDED	AMOUNT	ROLL FORWARD ACTUAL FY 81	ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Fiscal Analyst	$ 0	$ 0	$ 18	$ (18)	$ (18)
Legislative Council	0	0	52	(52)	(52)
JUDICIAL BRANCH, Judiciary	0	0	1,438	(1,438)	(1,438)
ELECTED OFFICIALS					
Governor's Office	0	0	33	(33)	(33)
Secretary of State	0	0	89	(89)	(89)
State Auditor	0	0	524	(524)	(524)
Superintendent of Public Instruction	0	0	149	(149)	(149)
Helena Vo-Tech	0	0	160	(160)	(160)
JUSTICE					
Crime Control	0	0	26	(26)	(26)
Department of Justice	0	0	1,725	(1,725)	(1,725)
PUBLIC SERVICE REGULATIONS, Department of	0	0	28	(28)	(28)
EDUCATION					
Commissioner of Higher Education	0	0	1	(1)	(1)
University of Montana	0	0	14	(14)	(14)
Montana State University	0	0	140	(140)	(140)
Montana College of Mineral Science & Technology	0	0	398	(398)	(398)
Northern Montana College	0	0	57	(57)	(57)
Historical Society	0	0	1,103	(1,103)	(1,103)
FISH, WILDLIFE, AND PARKS, Department of	0	0	321	(321)	(321)
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	0	0	231	(231)	(231)
HIGHWAYS, Department of	0	0	195	(195)	(195)
STATE LANDS, Department of	0	0	5	(5)	(5)
LIVESTOCK, Department of	0	0	307	(307)	(307)
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	1,629	(1,629)	(1,629)
REVENUE, Department of	0	0	683	(683)	(683)
ADMINISTRATION, Department of	0	0	2,701	(2,701)	(2,701)
AGRICULTURE, Department of	0	0	33	(33)	(33)

INSTITUTIONS, Department of	0	0	29	(29)	(29)
Children's Center	0	0	23	(23)	(23)
Montana State Prison	0	0	3	(3)	(3)
Swan River	0	0	3	(3)	(3)
COMMERCE, Department of	0	0	115	(115)	(115)
LABOR AND INDUSTRY, Department of					
Labor Standards	0	0	98	(98)	(98)
Employment Security Division	0	0	390	(390)	(390)
Workers' Compensation Division	0	0	541	(541)	(541)
SOCIAL & REHABILITATION SERVICES, Department of	0	0	3,678	(3,678)	(3,678)
TOTAL	$ 0	$ 0	$16,940	$(16,940)	$(16,940)

DEPARTMENT OF ADMINISTRATION-FIRE AND CASUALTY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Premiums Paid	$208,439	$ 5,644	$202,795
Central Administration*	2,056	0	2,056
Total	$210,495	$ 5,644	$204,851

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties.

Allowable costs are allocated according to building insurable value. Nonallowable costs are insurance costs which could not be identified or costs assigned to a particular agency and thus are not allocable.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Note: Beginning in Fiscal Year 1981, the State of Montana decreased the Fire and Casualty Insurance Premiums substantially by applying a $100,000 deductible to the policy. Montana paid the fire and casualty premium for three years, but billed those state agencies which pay their own insurance for Fiscal Year 1982 only.

Total Premium Paid from General Fund (three years)	$447,808
Fiscal Year 1983 Allocation (one-third)	$149,270
Add FY 83 Received from Agencies	59,169
Total Premium, FY 1983	$208,439

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION INSURABLE VALUE	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	$ 757,107	$ 233	$ 254	$ (21)	$ 212
Legislative Fiscal Analyst	352,220	109	117	(8)	101
Legislative Council	1,019,119	314	343	(29)	285
Environmental Quality Council	0	0	23	(23)	(23)
JUDICIAL BRANCH, Judiciary	4,037,388	1,244	161	1,083	2,327
ELECTED OFFICIALS					
Governor's Office	1,955,636	603	581	22	625
Secretary of State	875,250	270	252	18	288
Commissioner Political Practices	68,000	21	21	0	21
State Auditor	1,285,668	396	407	(11)	385
Superintendent of Public Instruction	2,461,522	759	505	254	1,013
JUSTICE, Department of	3,832,538	1,181	1,644	(463)	718
EDUCATION					
Commissioner of Higher Education	42,871	13	0	13	26
University of Montana	132,634,500	40,884	42,402	(1,518)	39,366
Montana State University	161,598,100	49,812	52,924	(3,112)	46,700
Montana Coll Min Sc & Tech	27,875,700	8,592	8,330	262	8,854
Eastern Montana College	42,672,300	13,153	13,294	(141)	13,012
Northern Montana College	26,610,100	8,202	8,457	(255)	7,947
Western Montana College	20,448,000	6,303	6,808	(505)	5,798
Agricultural Experiment Station	5,252,500	1,619	1,845	(226)	1,393
School for the Deaf and Blind	5,186,000	1,599	1,767	(168)	1,431
Montana State Library	3,057,012	942	0	942	1,884
Historical Society	5,872,100	1,810	1,658	152	1,962
FISH, WILDLIFE, AND PARKS, Department of	8,903,600	2,744	2,432	312	3,056
HEALTH & ENVIRONMENTAL SCIENCE, Department of	7,301,060	2,250	1,566	684	2,934

HIGHWAYS, Department of	37,835,455	11,663	10,601	1,062	12,725
STATE LANDS, Department of	3,343,963	1,031	0	1,031	2,062
LIVESTOCK, Department of	1,116,005	344	400	(56)	288
NATURAL RESOURCES AND CONSERVATION, Department of	1,653,600	510	1,639	(1,129)	(619)
REVENUE, Department of	10,741,352	3,311	3,161	150	3,461
ADMINISTRATION, Department of	10,248,391	3,159	3,315	(156)	3,003
AGRICULTURE, Department of	1,297,757	400	439	(39)	361
INSTITUTIONS, Department of					
Central Office	1,907,766	588	301	287	875
Boulder River School & Hospital	16,816,000	5,183	5,740	(557)	4,626
Center for the Aged	4,511,700	1,391	1,537	(146)	1,245
Eastmont Training Center	2,467,200	760	947	(187)	573
Mountain View School	2,963,900	914	1,117	(203)	711
Pine Hills School	9,027,400	2,783	2,717	66	2,849
Montana State Prison	20,437,900	6,300	6,796	(496)	5,804
Swan River Youth Forest Camp	1,380,900	426	350	76	502
Veterans' Home	4,156,000	1,281	1,416	(135)	1,146
Montana State Hospital	44,030,300	13,572	15,151	(1,579)	11,993
COMMERCE, Department of	2,422,100	747	153	594	1,341
LABOR AND INDUSTRY, Department of					
Labor Standards	495,391	153	0	153	306
Employment Security Division	7,601,500	2,343	2,350	(7)	2,336
MILITARY AFFAIRS, Department of					
Adjutant General	13,121,000	4,044	3,621	423	4,467
SOCIAL & REHABILITATION SERVICES, Department of	2,903,600	895	1,038	(143)	752
OTHER	0	0	6,191	(6,191)	(6,191)
TOTAL	$664,577,471	$204,851	$214,771	$ (9,920)	$ 194,931

DEPARTMENT OF ADMINISTRATION-COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Premiums Paid	$1,006,865	$ 0	$1,006,865
Total	$1,006,865	$ 0	$1,006,865

Comprehensive Liability Insurance Premiums are allocated according to premium amounts assigned each agency by the Insuranace and Legal Division of the Department of Administration. In past years, the premium amount was different than the amount assigned. In fiscal year 1982-1983 these two amounts were equal. Therefore, beginning with this year, only one column will be presented for the cost distribution.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PREMIUM AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH				
Legislative Auditor	$ 265	$ 340	$ (75)	$ 190
Legislative Fiscal Analyst	15	12	3	18
Legislative Coucil	100	120	(20)	80
Environmental Quality Coucil	75	102	(27)	48
Consumer Counsel	10	11	(1)	9
JUDICIAL BRANCH, Judiciary	750	1,047	(297)	453
ELECTED OFFICIALS				
Governor's Office	90	89	1	91
Secretary of State	90	92	(2)	88
Commissioner Political Practices	20	25	(5)	15
State Auditor	90	7	83	173
Superintendent of Public Instruction	90	127	(37)	53
JUSTICE, Department of				
Department of Justice	44,760	40,970	3,790	48,550
PUBLIC SERVICE REGULATION, Department of	215	303	(88)	127
EDUCATION				
Board of Public Education	15	21	(6)	9
Commissioner of Higher Education	125	162	(37)	88
University of Montana	23,250	32,777	(9,527)	13,723
Montana State University	31,375	44,232	(12,857)	18,518
Montana College of Mineral Science & Technology	5,690	8,022	(2,332)	3,358
Eastern Montana College	5,900	8,318	(2,418)	3,482
Northern Montana College	2,650	3,736	(1,086)	1,564
Western Montana College	1,500	2,115	(615)	885
Agricultural Experiment Station	6,440	8,026	(1,586)	4,854
Cooperative Extension Service	5,700	7,166	(1,466)	4,234
School for the Deaf and Blind	1,775	1,978	(203)	1,572
Montana Arts Coucil	30	38	(8)	22
State Library	400	564	(164)	236
Advisory Council for Vocational Education	30	41	(11)	19
Historical Society	540	750	(210)	330
FISH, WILDLIFE, AND PARKS, Department of	24,935	49,381	(24,446)	489
HEALTH & ENVIRONMENTAL SCIENCE, Department of	16,815	23,147	(6,332)	10,483
HIGHWAYS, Department of	445,125	881,347	(436,222)	8,903
STATE LANDS, Department of	23,110	10,376	12,734	35,844
LIVESTOCK, Department of	110	155	(45)	65
NATURAL RESOURCES AND CONSERVATION, Department of	140,000	219,572	(79,572)	60,428
REVENUE, Department of	15,875	22,380	(6,505)	9,370
ADMINISTRATION, Department of	6,320	7,468	(1,148)	5,172
AGRICULTURE, Department of	3,050	3,760	(710)	2,340

INSTITUTIONS, Department of				
Central Office	4,620	1,320	3,300	7,920
Boulder River School & Hospital	45,125	61,584	(16,459)	28,666
Center for the Aged	9,910	13,297	(3,387)	6,523
Eastmont Training Center	2,575	3,063	(488)	2,087
Mountain View School	3,580	4,867	(1,287)	2,293
Pine Hills School	3,580	4,549	(969)	2,611
Montana State Prison	3,985	5,618	(1,633)	2,352
Swan River Youth Forest Camp	1,450	1,109	341	1,791
Veterans' Home	3,875	5,242	(1,367)	2,508
Montana State Hospital	103,550	143,811	(40,261)	63,289
COMMERCE, Department of	3,443	4,315	(872)	2,571
LABOR AND INDUSTRY, Department of				
Employment Security Division	4,860	6,851	(1,991)	2,869
Workers' Compensaton Division	972	1,370	(398)	574
MILITARY AFFAIRS, Department of				
Adjutant General	1,700	2,397	(697)	1,003
SOCIAL & REHABILITATION SERVICES, Department of	6,310	6,499	(189)	6,121
TOTAL	$1,006,865	$1,644,669	$ (637,804)	$ 369,061

DEPARTMENT OF ADMINISTRATION - CONSULTING SERVICES BUREAU

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$330,489	$330,489	$ 0
Equipment	10,502	10,502	0
Total	$340,991	$340,991	$ 0

The Consulting Services Bureau provides for the development and maintenance of: efficient, effective, and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies. Beginning with fiscal year 1983, all projects performed by the bureau are charged to the specific agency receiving the service. Distribution of costs to all agencies is no longer necessary.

In past years, costs were allocated on the basis of the number of accounting transactions per agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION TRANSACTIONS	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	0	$ 0	$ 83	$ (83)	$ (83)
Legislative Fiscal Analyst	0	0	31	(31)	(31)
Legislative Council	0	0	153	(153)	(153)
Senate	0	0	16	(16)	(16)
House	0	0	14	(14)	(14)
Environmental Quality Council	0	0	19	(19)	(19)
Consumer Counsel	0	0	20	(20)	(20)
JUDICIAL BRANCH, Judiciary	0	0	19,497	(19,497)	(19,497)
ELECTED OFFICIALS					
Governor's Office	0	0	374	(374)	(374)
Secretary of State	0	0	1,499	(1,499)	(1,499)
Commissioner of Political Practices	0	0	13	(13)	(13)
State Auditor	0	0	361	(361)	(361)
Superintendent of Public Instruction	0	0	2,349	(2,349)	(2,349)
Billings Vo-Tech	0	0	3,978	(3,978)	(3,978)
Butte Vo-Tech	0	0	1,317	(1,317)	(1,317)
Great Falls Vo-Tech	0	0	2,685	(2,685)	(2,685)
Helena Vo-Tech	0	0	3,319	(3,319)	(3,319)
Missoula Vo-Tech	0	0	5,751	(5,751)	(5,751)
JUSTICE, Department of					
Crime Control Commission	0	0	467	(467)	(467)
Department of Justice	0	0	1,880	(1,880)	(1,880)
PUBLIC SERVICE REGULATION, Department of	0	0	88	(88)	(88)
EDUCATION					
Board of Public Education	0	0	58	(58)	(58)
Commissioner of Higher Education	0	0	129	(129)	(129)
University of Montana	0	0	20,375	(20,375)	(20,375)
Montana State University	0	0	11,512	(11,512)	(11,512)
Montana College Mineral Science & Technology	0	0	1,067	(1,067)	(1,067)
Eastern Montana College	0	0	3,429	(3,429)	(3,429)
Northern Montana College	0	0	1,372	(1,372)	(1,372)
Western Montana College	0	0	593	(593)	(593)

Agricultural Experiment Station	0	0	1,243	(1,243)	(1,243)
Cooperative Extension Service	0	0	650	(650)	(650)
Forestry Conservation Experimental Station	0	0	40	(40)	(40)
School for the Deaf and Blind	0	0	186	(186)	(186)
Montana Arts Council	0	0	171	(171)	(171)
State Library	0	0	97	(97)	(97)
Advisory Council for Vocational Education	0	0	31	(31)	(31)
Historical Society	0	0	3,455	(3,455)	(3,455)
Board of Regents of Higher Education	0	0	9	(9)	(9)
FISH, WILDLIFE, AND PARKS, Department of	0	0	5,760	(5,760)	(5,760)
HEALTH & ENVIRONMENTAL SCIENCE, Department of	0	0	3,078	(3,078)	(3,078)
HIGHWAYS, Department of	0	0	5,547	(5,547)	(5,547)
STATE LANDS, Department of	0	0	472	(472)	(472)
LIVESTOCK, Department of	0	0	862	(862)	(862)
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	1,678	(1,678)	(1,678)
REVENUE, Department of	0	0	22,187	(22,187)	(22,187)
ADMINISTRATION, Department of	0	0	49,122	(49,122)	(49,122)
AGRICULTURE, Department of	0	0	17,027	(17,027)	(17,027)
INSTITUTIONS, Department of					
Central Office	0	0	1,053	(1,053)	(1,053)
Boulder River School & Hospital	0	0	898	(898)	(898)
Center for the Aged	0	0	183	(183)	(183)
Eastmont Training Center	0	0	157	(157)	(157)
Mountain View School	0	0	144	(144)	(144)
Pine Hills School	0	0	267	(267)	(267)
Montana State Prison	0	0	815	(815)	(815)
Swan River Youth Forest Camp	0	0	104	(104)	(104)
Veterans' Home	0	0	192	(192)	(192)
Montana State Hospital	0	0	1,189	(1,189)	(1,189)
Board of Pardons	0	0	21	(21)	(21)
COMMERCE, Department of	0	0	3,395	(3,395)	(3,395)
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	407	(407)	(407)
Employment Security Division	0	0	392	(392)	(392)
Workers' Compensaton Division	0	0	826	(826)	(826)
MILITARY AFFAIRS, Department of					
Adjutant General	0	0	123	(123)	(123)
Disaster and Emergency Services	0	0	112	(112)	(112)
SOCIAL & REHABILITATION SERVICES, Department of	0	0	10,040	(10,040)	(10,040)
TOTAL	0	$ 0	$214,382	$(214,382)	$(214,382)

Agricultural Experiment Station	0	0	1,243	(1,243)	(1,243)
Cooperative Extension Service	0	0	650	(650)	(650)
Forestry Conservation Experimental Station	0	0	40	(40)	(40)
School for the Deaf and Blind	0	0	186	(186)	(186)
Montana Arts Council	0	0	171	(171)	(171)
State Library	0	0	97	(97)	(97)
Advisory Council for Vocational Education	0	0	31	(31)	(31)
Historical Society	0	0	3,455	(3,455)	(3,455)
Board of Regents of Higher Education	0	0	9	(9)	(9)
FISH, WILDLIFE, AND PARKS, Department of	0	0	5,760	(5,760)	(5,760)
HEALTH & ENVIRONMENTAL SCIENCE, Department of	0	0	3,078	(3,078)	(3,078)
HIGHWAYS, Department of	0	0	5,547	(5,547)	(5,547)
STATE LANDS, Department of	0	0	472	(472)	(472)
LIVESTOCK, Department of	0	0	862	(862)	(862)
NATURAL RESOURCES AND CONSERVATION, Department of	0	0	1,678	(1,678)	(1,678)
REVENUE, Department of	0	0	22,187	(22,187)	(22,187)
ADMINISTRATION, Department of	0	0	49,122	(49,122)	(49,122)
AGRICULTURE, Department of	0	0	17,027	(17,027)	(17,027)
INSTITUTIONS, Department of					
Central Office	0	0	1,053	(1,053)	(1,053)
Boulder River School & Hospital	0	0	898	(898)	(898)
Center for the Aged	0	0	183	(183)	(183)
Eastmont Training Center	0	0	157	(157)	(157)
Mountain View School	0	0	144	(144)	(144)
Pine Hills School	0	0	267	(267)	(267)
Montana State Prison	0	0	815	(815)	(815)
Swan River Youth Forest Camp	0	0	104	(104)	(104)
Veterans' Home	0	0	192	(192)	(192)
Montana State Hospital	0	0	1,189	(1,189)	(1,189)
Board of Pardons	0	0	21	(21)	(21)
COMMERCE, Department of	0	0	3,395	(3,395)	(3,395)
LABOR AND INDUSTRY, Department of					
Labor Standards Division	0	0	407	(407)	(407)
Employment Security Division	0	0	392	(392)	(392)
Workers' Compensaton Division	0	0	826	(826)	(826)
MILITARY AFFAIRS, Department of					
Adjutant General	0	0	123	(123)	(123)
Disaster and Emergency Services	0	0	112	(112)	(112)
SOCIAL & REHABILITATION SERVICES, Department of	0	0	10,040	(10,040)	(10,040)
TOTAL	0	$ 0	$214,382	$(214,382)	$(214,382)

DEPARTMENT OF ADMINISTRATION - PERSONNEL DIVISION

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$ 1,145,515	$ 124,025	$1,021,490
Equipment	5,468	5,468	0
Benefits and Claims	12,443,577	12,443,577	0
Central Administration*	12,295	1,328	10,967
Total	$13,606,855	$12,574,398	$1,032,457

The Personnel Division implements and administers the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide State government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action, and other personnel-related matters.

All functions and services performed by the Personnel Division benefit all departments of the State. Federal programs are benefited because State employees are hired to work in these programs. Therefore, the costs of the Personnel Division have been distributed to all State agencies.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Cost are allocated on the basis of full time equivalent (FTE) employees.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION F.T.E.	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	Fixed PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	65.00	$ 4,792	$ 2,771	$ 2,021	$ 6,813
Legislative Fiscal Analyst	15.00	1,106	776	330	1,436
Legislative Council	60.25	4,441	3,409	1,032	5,473
Senate	30.00	2,211	1,662	549	2,760
House	50.00	3,686	2,771	915	4,601
Environmental Quality Council	4.75	350	222	128	478
Consumer Counsel	4.25	313	222	91	404
JUDICIAL BRANCH, Judiciary	85.00	6,266	3,797	2,469	8,735
ELECTED OFFICIALS					
Governor's Office	59.78	4,407	3,939	468	4,875
Secretary of State	33.17	2,445	1,562	883	3,328
Commissioner of Political Practices	5.00	368	277	91	459
State Auditor	58.00	4,276	2,883	1,393	5,669
Superintendent of Public Instruction	144.70	10,667	9,263	1,404	12,071
JUSTICE, Department of					
Crime Control Commission	18.75	1,382	1,774	(392)	990
Hiway Traffic Safety	8.50	626	0	626	1,252
Department of Justice	520.85	38,395	29,082	9,313	47,708
PUBLIC SERVICE REGULATION, Department of	44.00	3,243	2,384	859	4,102
EDUCATION					
Board of Public Education	2.00	147	397	(250)	(103)
Commissioner of Higher Education	29.50	2,175	1,081	1,094	3,269
University of Montana	939.62	69,265	47,490	21,775	91,040
Montana State University	1151.75	84,902	59,946	24,956	109,858
Montana College of Mineral Science & Technology	226.53	16,699	10,854	5,845	22,544
Eastern Montana College	325.31	23,980	16,856	7,124	31,104
Northern Montana College	170.85	12,594	8,252	4,342	16,936
Western Montana College	98.92	7,292	5,220	2,072	9,364

Agricultural Experiment Station	305.46	22,517	15,832	6,685	29,202
Cooperative Extension Service	132.86	9,794	7,088	2,706	12,500
Forestry Conservation Experimental Station	21.70	1,600	559	1,041	2,641
School for the Deaf and Blind	84.66	6,241	5,324	917	7,158
Montana Arts Council	4.00	295	222	73	368
State Library	25.50	1,880	1,469	411	2,291
Advisory Council for Vocational Education	2.00	147	111	36	183
Historical Society	48.18	3,552	2,420	1,132	4,684
Fire Services Training School	6.50	479	0	479	958
FISH, WILDLIFE, AND PARKS, Department of	485.30	35,774	29,623	6,151	41,925
HEALTH AND ENVIRONMENTAL SCIENCE, Department of	273.15	20,135	17,665	2,470	22,605
HIGHWAYS, Department of	1,819.85	134,152	128,557	5,595	139,747
STATE LANDS, Department of	256.21	18,887	4,109	14,778	33,665
LIVESTOCK, Department of	121.61	8,965	7,656	1,309	10,274
NATURAL RESOURCES AND CONSERVATION, Department of	285.58	21,052	28,142	(7,090)	13,962
REVENUE, Department of	995.50	73,384	58,870	14,514	87,898
ADMINISTRATION, Department of	502.17	37,018	29,515	7,503	44,521
AGRICULTURE, Department of	95.36	7,030	5,098	1,932	8,962
INSTITUTIONS, Department of					
Central Office	180.35	13,295	10,920	2,375	15,670
Boulder River School & Hospital	485.40	35,782	26,844	8,938	44,720
Center for the Aged	104.93	7,735	5,539	2,196	9,931
Eastmont Training Center	92.50	6,819	5,072	1,747	8,566
Mountain View School	67.71	4,991	3,790	1,201	6,192
Pine Hills School	119.34	8,797	7,241	1,556	10,353
Montana State Prison	327.17	24,118	16,089	8,029	32,147
Swan River Youth Forest Camp	27.83	2,052	1,473	579	2,631
Veterans' Home	61.08	4,502	3,732	770	5,272
Montana State Hospital	759.22	55,966	45,125	10,841	66,807
Board of Pardons	4.00	295	222	73	368
COMMERCE, Department of	172.46	12,713	7,619	5,094	17,807
LABOR AND INDUSTRY, Department of					
Labor Standards Division	36.25	2,672	4,559	(1,887)	785
Employment Security Division	614.40	45,291	38,881	6,410	51,701
Workers' Compensaton Division	188.83	13,920	9,146	4,774	18,694
MILITARY AFFAIRS, Department of*					
Adjutant General	35.16	2,592	1,908	684	3,276
Disaster and Emergency Services	20.00	1,474	998	476	1,950
SOCIAL & REHABILITATION SERVICES, Department of	1,092.21	80,513	62,770	17,743	98,256
TOTAL	14,005.91	$1,032,457	$811,078	$221,379	$1,253,836

DEPARTMENT OF ADMINISTRATION - PURCHASING DIVISION

COST ALLOCATION
Actual Fiscal year 1983

	Total Cost	Not Allowable	Allowable
Operational	$ 500,770	$ 0	$500,770
Equipment	1,009	1,009	0
Central Administration*	5,360	0	5,360
Total	$ 507,139	$ 1,009	$506,130

The Purchasing Division provides a centralized operation for obtaining services, supplies, and materials for all State agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of requisitions processed for an agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION REQUISITIONS	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	8	$ 664	$ 1,234	$ (570)	$ 94
Legislative Fiscal Analyst	9	747	143	604	1,351
Legislative Council	7	581	1,045	(464)	117
Senate	0	0	285	(285)	(285)
House	0	0	333	(333)	(333)
Environmental Quality Council	0	0	48	(48)	(48)
Consumer Counsel	2	166	48	118	284
JUDICIAL BRANCH, Judiciary	14	1,162	1,188	(26)	1,136
ELECTED OFFICIALS					
Governor's Office	14	1,162	3,093	(1,931)	(769)
Secretary of State	8	664	1,330	(666)	(2)
Commissioner of Political Practices	1	83	333	(250)	(167)
State Auditor	16	1,328	1,615	(287)	1,041
Superintendent of Public Instruction	60	4,980	4,466	514	5,494
JUSTICE, Department of					
Crime Control Commission	7	581	808	(227)	354
Hiway Traffic Safety	1	83	0	83	166
Department of Justice	207	17,181	10,375	6,806	23,987
PUBLIC SERVICE REGULATION, Department of	12	996	1,568	(572)	424
EDUCATION					
Board of Public Education	1	83	523	(440)	(357)
Commissioner of Higher Education	6	498	808	(310)	188
University of Montana	530	43,989	30,547	13,442	57,431
Montana State University	915	75,944	46,130	29,814	105,758
Montana College of Mineral Science and Technology	225	18,675	13,017	5,658	24,333
Eastern Montana College	156	12,948	9,121	3,827	16,775
Northern Montana College	275	22,825	12,304	10,521	33,346
Western Montana College	45	3,735	2,518	1,217	4,952
Agricultural Experiment Station	254	21,082	12,732	8,350	29,432
Cooperative Extension Service	80	6,640	3,040	3,600	10,240
School for the Deaf and Blind	52	4,316	2,850	1,466	5,782
Montana Arts Council	5	415	238	177	592
State Library	13	1,079	380	699	1,778
Advisory Council for Vocational Education	1	83	238	(155)	(72)
Historical Society	49	4,067	1,425	2,642	6,709
Fire Services Training School	10	830	0	830	1,660

FISH, WILDLIFE, AND PARKS, Department of	332	27,555	13,587	13,968	41,523
HEALTH & ENVIRONMENTAL SCIENCE, Department of	89	7,387	8,646	(1,259)	6,128
HIGHWAYS, Department of	599	49,716	38,338	11,378	61,094
STATE LANDS, Department of	159	13,197	1,188	12,009	25,206
LIVESTOCK, Department of	45	3,735	2,090	1,645	5,380
NATURAL RESOURCES AND CONSERVATION, Department of	90	7,470	11,164	(3,694)	3,776
REVENUE, Department of	188	15,604	22,471	(6,867)	8,737
ADMINISTRATION, Department of	280	23,240	29,047	(5,807)	17,433
AGRICULTURE, Department of	53	4,399	5,226	(827)	3,572
INSTITUTIONS, Department of					
Central Office	64	5,312	3,231	2,081	7,393
Boulder River School & Hospital	134	11,122	4,656	6,466	17,588
Center for the Aged	47	3,901	2,185	1,716	5,617
Eastmont Training Center	52	4,316	1,568	2,748	7,064
Mountain VieW School	65	5,395	2,850	2,545	7,940
Pine Hills School	62	5,146	3,421	1,725	6,871
Montana State Prison	190	15,770	7,364	8,406	24,176
Swan River Youth Forest Camp	30	2,490	2,280	210	2,700
Veterans' Home	58	4,814	1,900	2,914	7,728
Montana State Hospital	130	10,790	8,931	1,859	12,649
COMMERCE, Department of	76	6,308	5,340	968	7,276
LABOR AND INDUSTRY, Department of					
Labor Standards Division	8	664	665	(1)	663
Employment Security Division	102	8,466	13,397	(4,931)	3,535
Workers' Compensaton Division	44	3,652	3,135	517	4,169
MILITARY AFFAIRS, Department of					
Adjutant General	66	5,478	1,283	4,195	9,673
Disaster and Emergency Services	16	1,328	380	948	2,276
SOCIAL & REHABILITATION SERVICES, Department of	136	11,288	9,676	1,612	12,900
TOTAL	6,098	$506,130	$367,802	$138,328	$644,458

DEPARTMENT OF ADMINISTRATION - TREASURY BUREAU

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$ 403,106	$ 0	$403,106
Equipment	13,033	13,033	0
Other	6,576,285	6,576,285	0
Central Administration*	4,413	0	4,413
Total	$6,996,837	$ 6,589,318	$407,519

The Treasury Bureau has responsibility for the custody and accountability of all moneys and securities belonging to or held in trust by the State of Montana. The Bureau pays agencies' warrants, keeps an account of all moneys received and disbursed, reconciles the balances in the depository banks to the Statewide Budget and Accounting System each month, makes payments on all the State's bonded indebtedness and purchases bonds for early redemption at an agency's request. Any money related to federal projects must be accounted for in the State Treasury.

*The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

Costs are allocated on the basis of the number of warrants issued for each agency during fiscal year 1983.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION		ROLL FORWARD		FIXED PER AGREEMENT
	WARRANTS	AMOUNT	ACTUAL FY 81	ADJUSTMENT	FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	1,930	$ 621	$ 144	$ 477	$ 1,098
Legislative Fiscal Analyst	615	198	37	161	359
Legislative Council	2,656	855	201	654	1,509
Senate	2,376	765	148	617	1,382
House	4,179	1,345	253	1,092	2,437
Environmental Quality Council	346	111	15	96	207
Consumer Counsel	342	110	22	88	198
JUDICIAL BRANCH, Judiciary	4,494	1,446	276	1,170	2,616
ELECTED OFFICIALS					
Governor's Office	2,873	924	232	692	1,616
Secretary of State	2,297	739	142	597	1,336
Commissioner of Political Practices	143	46	12	34	80
State Auditor	4,085	1,314	339	975	2,289
Superintendent of Public Instruction	10,822	3,482	878	2,604	6,086
Billings Vo-Tech	1,867	601	169	432	1,033
Butte Vo-Tech	1,952	628	126	502	1,130
Great Falls Vo-Tech	2,463	792	149	643	1,435
Helena Vo-Tech	3,965	1,276	281	995	2,271
Missoula Vo-Tech	2,787	897	189	708	1,605
JUSTICE, Department of					
Crime Control Commission	1,064	342	96	246	588
Hiway Traffic Safety	460	148	0	148	296
Department of Justice	24,559	7,902	1,845	6,057	13,959
PUBLIC SERVICE REGULATION, Department of	2,190	705	155	550	1,255
EDUCATION					
Board of Public Education	268	86	43	43	129
Commissioner of Higher Education	1,547	498	98	400	898
University of Montana	15,728	5,061	1,905	3,156	8,217
Montana State University	49,393	15,893	3,496	12,397	28,290
Montana College of Mineral Science & Technology	14,713	4,734	1,016	3,718	8,452
Eastern Montana College	34,212	11,008	2,251	8,757	19,765
Northern Montana College	12,415	3,995	903	3,092	7,087
Western Montana College	9,528	3,066	748	2,318	5,384

School for the Deaf and Blind	4,594	1,478	306	1,172	2,650
Montana Arts Council	846	272	61	211	483
State Library	2,058	662	124	538	1,200
Advisory Council for Vocational Education	284	91	18	73	164
Historical Society	3,178	1,023	228	795	1,818
Board of Regents of Higher Education	86	28	6	22	50
Fire Service Training School	419	135	0	135	270
FISH, WILDLIFE, AND PARKS, Department of	71,436	22,986	4,758	18,228	41,214
HEALTH & ENVIRONMENTAL SCIENCE, Department of	17,058	5,489	1,313	4,176	9,665
HIGHWAYS, Department of	76,723	24,687	6,563	18,124	42,811
STATE LANDS, Department of	13,962	4,493	264	4,229	8,722
LIVESTOCK, Department of	6,145	1,977	481	1,496	3,473
NATURAL RESOURCES AND CONSERVATION, Department of	13,191	4,244	1,661	2,583	6,827
REVENUE, Department of	253,794	81,663	29,046	52,617	134,280
ADMINISTRATION, Department of	188,054	60,510	13,678	46,832	107,342
AGRICULTURE, Department of	9,035	2,907	392	2,515	5,422
INSTITUTIONS, Department of					
Central Office	11,368	3,658	844	2,814	6,472
Boulder River School & Hospital	15,427	4,964	1,123	3,841	8,805
Center for the Aged	4,565	1,469	306	1,163	2,632
Eastmont Training Center	3,616	1,163	236	927	2,090
Mountain View School	2,821	908	202	706	1,614
Pine Hills School	4,498	1,447	334	1,113	2,560
Montana State Prison	12,301	3,958	711	3,247	7,205
Swan River Youth Forest Camp	1,385	446	101	345	791
Veterans' Home	2,414	777	171	606	1,383
Montana State Hospital	26,197	8,429	1,968	6,461	14,890
Board of Pardons	104	33	8	25	58
COMMERCE, Department of	29,227	9,404	821	8,583	17,987
LABOR AND INDUSTRY, Department of					
Labor Standards Division	1,756	565	325	240	805
Employment Security Division	20,147	6,483	1,568	4,915	11,398
Workers' Compensaton Division	47,964	15,433	3,332	12,101	27,534
MILITARY AFFAIRS, Department of					
Adjutant General	3,178	1,023	219	804	1,827
Disaster and Emergency Services	1,361	438	126	312	750
SOCIAL & REHABILITATION SERVICES, Department of	201,041	64,688	15,950	48,738	113,426
TOTAL	1,266,502	$407,519	$103,413	$304,106	$711,625

STATE AUDITOR - OFFICE OF THE STATE AUDITOR

Program 3 Central Payroll

COST ALLOCATION-CENTRAL PAYROLL
Actual Fiscal Year 1983

Payroll costs only from GF.

	Total Cost	Not Allowable	Allowable
Operational	$ 318,365	$ 0	$318,365
Payroll Service Fee	149,851	0	149,851
Equipment	78	78	0
Central Administration*	64,146	0	64,146
Total	$532,440	$ 78	$532,362

- 02038 - 402 Ed.

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. The Central Payroll System is also operated by the Office of the State Auditor.

Agencies are directly billed for GF. Central Payroll costs based on gross wages plus benefits rather than warrants issued. However, for federal indirect cost purposes, amounts attributable to payroll costs must be allocated consistently with General funded payroll costs, i.e., based on the number of payroll warrants issued.

If direct billings to an agency are greater than the SWCAP allocation, only the SWCAP amount can be deducted as an agency indirect cost. The difference is not allowable as an agency indirect cost or a SWCAP cost. If agency direct billings are less than SWCAP, the entire amount of the billing may be deducted as an agency indirect cost and the difference as a SWCAP cost.

Example: Voc. Ed. Advisory Council shows $143 as the FY'85 SWCAP amount. If the Council pays $150 in direct billings, then only $143 is deductible as an agency indirect cost for the Council. However, if the Council pays $140 in direct billings, then $140 is deductible as a Council indirect cost and the $3 is an allowable SWCAP cost.

*The Central Administration Program provides the administrative functions necessary for the Office of the State Auditor. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PAYROLL WARRANTS	AMOUNT	ROLL FORWARD ACTUAL FY 81	ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	1,354	$ 2,649	$ 520	$ 2,129	$ 4,778
Legislative Fiscal Analyst	450	881	134	747	1,628
Legislative Council	1,719	3,364	723	2,641	6,005
Senate	1,214	2,375	534	1,841	4,216
House	1,920	3,757	911	2,846	6,603
Environmental Quality Council	136	266	55	211	477
Consumer Counsel	130	254	80	174	428
JUDICIAL BRANCH, Judiciary	2,076	4,062	995	3,067	7,129
ELECTED OFFICIALS					
Governor's Office	1,496	2,927	838	2,089	5,016
Secretary of State	790	1,546	511	1,035	2,581
Commissioner of Campaign Finances	130	254	43	211	465
State Auditor	1,498	2,931	1,223	1,708	4,639
Superintendent of Public Instruction	3,419	6,690	3,166	3,524	10,214
JUSTICE, Department of					
Crime Control Commission	437	855	347	508	1,363
Hiway Traffic Safety	202	395	0	395	790
Department of Justice	13,778	26,959	6,652	20,307	47,266
PUBLIC SERVICE REGULATION, Department of	1,138	2,227	561	1,666	3,893
EDUCATION					
Board of Public Education	76	149	155	(6)	143
Commissioner of Higher Education	772	1,511	354	1,157	2,668
School for the Deaf and Blind	2,724	5,330	1,105	4,225	9,555
Montana Arts Council	104	204	220	(16)	188
State Library	674	1,319	445	874	2,193
Advisory Council for Vocational Education	53	104	65	39	143
Historical Society	1,191	2,330	821	1,509	3,839

Fire Services	120	235	0	235	470
FISH, WILDLIFE, AND PARKS, Department of	12,387	24,237	17,152	7,085	31,322
HEALTH & ENVIRONMENTAL SCIENCE, Department of	5,979	11,699	4,732	6,967	18,666
HIGHWAYS, Department of	45,216	88,473	23,656	64,817	153,290
STATE LANDS, Department of	6,886	13,474	953	12,521	25,995
LIVESTOCK, Department of	3,200	6,261	1,732	4,529	10,790
NATURAL RESOURCES AND CONSERVATION, Department of	6,679	13,069	5,986	7,083	20,152
REVENUE, Department of	25,984	50,842	104,702	(53,860)	(3,018)
ADMINISTRATION, Department of	12,114	23,703	49,303	(25,600)	(1,897)
AGRICULTURE, Department of	2,275	4,451	1,414	3,037	7,488
INSTITUTIONS, Department of					
Central Office	4,617	9,034	3,041	5,993	15,027
Boulder River School & Hospital	12,166	23,805	4,048	19,757	43,562
Center for the Aged	3,729	7,296	1,102	6,194	13,490
Eastmont Training Center	2,676	5,236	852	4,384	9,620
Mountain View School	1,807	3,536	727	2,809	6,345
Pine Hills School	3,106	6,077	1,203	4,874	10,951
Montana State Prison	8,153	15,953	2,563	13,390	29,343
Swan River Youth Forest Camp	779	1,524	364	1,160	2,684
Veterans' Home	1,762	3,448	618	2,830	6,278
Montana State Hospital	22,235	43,507	7,091	36,416	79,923
Board of Pardons	104	204	30	174	378
COMMERCE, Department of	4,282	8,379	2,958	5,421	13,800
LABOR AND INDUSTRY, Department of					
Labor Standards Division	936	1,831	1,172	659	2,490
Employment Security Division	14,030	27,452	5,651	21,801	49,253
Workers' Compensaton Division	4,437	8,682	12,012	(3,330)	5,352
MILITARY AFFAIRS, Department of					
Adjutant General	888	1,738	791	947	2,685
Disaster and Emergency Services	504	986	455	531	1,517
SOCIAL & REHABILITATION SERVICES, Department of	27,542	53,891	57,494	(3,603)	50,288
TOTAL	272,074	$532,362	$332,260	$200,102	$732,464

STATE AUDITOR - OFFICE OF THE STATE AUDITOR

Prog 1 Management & Control

COST ALLOCATION-GENERAL
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$ 377,283	$ 0	$377,283
Equipment	1,387	1,387	0
Central Administration*	52,691	0	52,691
Total	$431,361	$ 1,387	$429,974

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. General warrants include all-purpose, emergency, and welfare warrants.

Costs are allocated on the basis of the number of general warrants issued for each agency.

*The Central Administration Program provides for the administrative functions necessary for the Office of the State Auditor. Operating costs of this program are prorated to the Office's other programs based on their operating costs.

MONTANA COST ALLOCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION GENERAL WARRANTS	AMOUNT	ROLL FORWARD ACTUAL FY 81	ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	576	$ 249	$ 446	$ (197)	$ 52
Legislative Fiscal Analyst	165	71	114	(43)	28
Legislative Council	937	405	620	(215)	190
Senate	1,162	502	458	44	546
House	2,259	977	781	196	1,173
Environmental Quality Council	210	91	48	43	134
Consumer Counsel	212	92	69	23	115
JUDICIAL BRANCH, Judiciary	2,418	1,045	852	193	1,238
ELECTED OFFICIALS					
Governor's Office	1,377	595	718	(123)	472
Secretary of State	1,507	652	438	214	866
Commissioner of Campaign Finances	13	6	37	(31)	(25)
State Auditor	2,587	1,119	1,047	72	1,191
Superintendent of Public Instruction	7,403	3,201	2,712	489	3,690
Billings Vo-Tech	1,867	807	1,133	(326)	481
Butte Vo-Tech	1,952	844	842	2	846
Great Falls Vo-Tech	2,463	1,065	995	70	1,135
Helena Vo-Tech	3,965	1,714	1,881	(167)	1,547
Missoula Vo-Tech	2,787	1,205	1,263	(58)	1,147
JUSTICE, Department of					
Crime Control Commission	627	271	298	(27)	244
Hiway Traffic Safety	258	112	0	112	224
Department of Justice	10,781	4,662	5,697	(1,035)	3,627
PUBLIC SERVICE REGULATION, Department of	1,052	455	480	(25)	430
EDUCATION					
Board of Public Education	192	83	133	(50)	33
Commissioner of Higher Education	775	335	303	32	367
University of Montana	15,728	6,800	12,748	(5,948)	852

Montana State University	49,393	21,357	23,396	(2,039)	19,318
Montana Coll Min Sc & Tech	14,713	6,362	6,796	(434)	5,928
Eastern Montana College	34,212	14,793	15,064	(271)	14,522
Northern Montana College	12,415	5,368	6,040	(672)	4,696
Western Montana College	9,528	4,120	5,005	(885)	3,235
School for the Deaf and Blind	1,870	809	946	(137)	672
Montana Arts Council	742	321	188	133	454
State Library	1,384	598	382	216	814
Advisory Council for Vocational Education	231	100	56	44	144
Historical Society	1,987	859	703	156	1,015
Board of Regents of Higher Education	86	37	39	(2)	35
Fire Services	299	129	0	129	258
FISH, WILDLIFE, AND PARKS, Department of	59,049	25,532	14,691	10,841	36,373
HEALTH & ENVIRONMENTAL SCIENCE, Department of	11,079	4,790	4,053	737	5,527
HIGHWAYS, Department of	31,507	13,623	20,263	(6,640)	6,983
STATE LANDS, Department of	7,076	3,060	816	2,244	5,304
LIVESTOCK, Department of	2,945	1,273	1,484	(211)	1,062
NATURAL RESOURCES AND CONSERVATION, Department of	6,512	2,816	5,127	(2,311)	505
REVENUE, Department of	227,810	98,501	89,680	8,821	107,322
ADMINISIRATION, Department of	175,940	76,073	42,229	33,844	109,917
AGRICULTURE, Department of	6,760	2,923	1,211	1,712	4,635
INSTITUTIONS, Department of					
Central Office	6,751	2,919	2,605	314	3,233
Boulder River School & Hospital	3,261	1,410	3,467	(2,057)	(647)
Center for the Aged	836	361	943	(582)	(221)
Eastmont Training Center	940	406	730	(324)	82
Mountain View School	1,014	438	623	(185)	253
Pine Hills School	1,392	602	1,030	(428)	174
Montana State Prison	4,148	1,794	2,196	(402)	1,392
Swan River Youth Forest Camp	606	262	311	(49)	213
Veterans' Home	652	282	529	(247)	35
Montana State Hospital	3,962	1,713	6,075	(4,362)	(2,649)
Board of Pardons	0	0	26	(26)	(26)
COMMERCE, Department of	24,945	10,786	2,533	8,253	19,039
LABOR AND INDUSTRY, Department of					
Labor Standards Division	820	355	1,004	(649)	(294)
Employment Security Division	6,117	2,645	4,840	(2,195)	450
Workers' Compensaton Division	43,527	18,820	10,288	8,532	27,352
MILITARY AFFAIRS, Department of					
Adjutant General	2,290	990	677	313	1,303
Disaster and Emergency Services	857	371	389	(18)	353
SOCIAL & REHABILITATION SERVICES, Department of	173,499	75,018	49,245	25,773	100,791
TOTAL	994,428	$429,974	$359,793	$ 70,181	$500,155

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable*	Allowable
Operational	$724,643	$319,605*	$405,038
Equipment	13,435	13,435	0
Total	$738,078	$333,040	$405,038

The Office of Budget and Program Planning assists the Governor in the planning, preparation, and administration of the State budget; the development and evaluation of alternative program plans for the provision of State government services; and the examination and improvment of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch, makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions, and formulates and monitors policies in areas of management concern. The Office also prepares and monitors estimates of revenues, houses the State Clearinghouse provided for in the Office of Management and Budget Circular A-95, establishes guidelines and priorities for data processing services and approves the procurement of data processing equipment for Montana State government.

Allowable costs were determined using two calculations. The Office had nine budget analysts in Fiscal Year 1983. Each analyst estimated the percentage of time he spent on his assigned agencies throughout the year. Based on these percentages, each analyst's operational expenditures were allocated to their respective agencies ($257,567). 40% of all remaining Budget Office operational expenditures were allocated to each agency using the same method as the previous calculation ($147,471).

*Non-allowable operational funds consist of agency indirect costs, State Clearinghouse costs and 60% of non-analyst related expenditures.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION PERCENTAGE	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
LEGISLATIVE BRANCH					
Legislative Auditor	.14%	$ 575	$ 568	$ 7	$ 582
Legislative Fiscal Analyst	.00	0	162	(162)	(162)
Legislative Council	.00	0	811	(811)	(811)
Senate	.00	0	325	(325)	(325)
House	.00	0	568	(568)	(568)
Environmental Quality Council	.00	0	41	(41)	(41)
Consumer Counsel	.12	479	162	317	796
JUDICIAL BRANCH, Judiciary	.75	3,449	1,095	2,354	5,803
ELECTED OFFICIALS					
Governor's Office	.59	2,395	1,168	1,227	3,622
Secretary of State	1.15	4,668	284	4,384	9,052
Commissioner of Campaign Finances	.24	957	41	916	1,873
State Auditor	.71	2,873	568	2,305	5,178
Superintendent of Public Instruction	2.78	11,264	2,069	9,195	20,459
Billings Vo-Tech	.49	1,986	0	1,986	3,972
Butte Vo-Tech	.49	1,986	0	1,986	3,972
Great Falls Vo-Tech	.49	1,986	0	1,986	3,972
Helena Vo-Tech	.49	1,986	0	1,986	3,972
Missoula Vo-Tech	.49	1,986	0	1,986	3,972
JUSTICE, Department of					
Crime Control Commission	.59	2,395	284	2,111	4,506
Hiway Traffic Safety	.24	957	0	957	1,914
Department of Justice	4.14	16,770	5,766	11,004	27,774
PUBLIC SERVICE REGULATION, Department of	.59	2,395	527	1,868	4,263
EDUCATION					
Board of Public Education	.37	1,489	81	1,408	2,897
Commissioner of Higher Education	2.09	8,475	325	8,150	16,625
University of Montana	1.53	6,213	20,042	(13,829)	(7,616)
Montana State University	1.53	6,213	29,171	(22,958)	(16,745)

Montana Coll Min Sc & Tech	1.40	5,650	3,854	1,796	7,446
Eastern Montana College	1.12	4,520	6,491	(1,971)	2,549
Northern Montana College	1.12	4,520	3,124	1,396	5,916
Western Montana College	1.12	4,520	1,785	2,735	7,255
Agricultural Experiment Station	.84	3,388	2,881	507	3,895
Cooperative Extension Service	.70	2,825	1,582	1,243	4,068
Forestry Conservation Experimental Station	.14	565	122	443	1,008
School for the Deaf and Blind	1.59	6,453	811	5,642	12,095
Montana Arts Council	.86	3,475	122	3,353	6,828
State Library	1.59	6,453	243	6,210	12,663
Advisory Council for Vocational Education	.18	745	41	704	1,449
Historical Society	1.78	7,198	527	6,671	13,869
Fire Services	.37	1,489	0	1,489	2,978
FISH, WILDLIFE, AND PARKS, Department of	3.45	13,960	6,167	7,793	21,753
HEALTH & ENVIRONMENTAL SCIENCE, Department of	5.66	22,912	5,315	17,597	40,509
HIGHWAYS, Department of	5.76	23,335	80,170	(56,835)	(33,500)
STATE LANDS, Department of	.69	2,793	933	1,860	4,653
LIVESTOCK, Department of	.69	2,793	1,379	1,414	4,207
NATURAL RESOURCES AND CONSERVATION, Department of	2.76	11,168	5,193	5,975	17,143
REVENUE, Department of	3.55	14,374	20,002	(5,628)	8,746
ADMINISTRATION, Department of	6.67	26,992	8,923	18,069	45,061
AGRICULTURE, Department of	2.07	8,375	1,055	7,320	15,695
INSTITUTIONS, Department of					
Central Office	4.04	16,348	2,070	14,278	30,626
Boulder River School & Hospital	1.08	4,360	3,530	830	5,190
Center for the Aged	.68	2,739	690	2,049	4,788
Eastmont Training Center	.68	2,739	568	2,171	4,910
Mountain View School	.54	2,179	568	1,611	3,790
Pine Hills School	.54	2,179	1,014	1,165	3,344
Montana State Prison	1.35	5,449	3,246	2,203	7,652
Swan River Youth Forest Camp	.67	2,725	284	2,441	5,166
Veterans' Home	.68	2,739	487	2,252	4,991
Warm Springs State Hospital	1.90	7,630	6,816	814	8,444
Board of Pardons	.27	1,090	41	1,049	2,139
Montana Youth Treatment Center	.41	1,636	0	1,636	3,272
COMMERCE, Department of	2.76	11,168	1,642	9,526	20,694
LABOR AND INDUSTRY, Department of					
Labor Standards Division	2.03	8,217	893	7,324	15,541
Employment Security Division	4.74	19,173	5,721	13,452	32,625
Workers' Compensaton Division	2.03	8,217	1,826	6,391	14,608
MILITARY AFFAIRS, Department of					
Adjutant General	2.13	8,622	446	8,176	16,798
Disaster and Emergency Services	1.85	7,471	162	7,309	14,780
SOCIAL & REHABILITATION SERVICES, Department of	7.50	30,357	9,602	20,755	51,112
TOTAL	100.00%	$405,038	$254,384	$150,654	$555,692

OFFICE OF BUDGET AND PROGRAM PLANNING - STATE CLEARINGHOUSE

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$34,309	$19,498	$14,811
Total	$34,309	$19,498	$14,811

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95 and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of project applications originating in each agency.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION NO OF REVIEWS	COST DISTRIBUTION AMOUNT	ROLL FORWARD ACTUAL FY 81	ROLL FORWARD ADJUSTMENT	FIXED PER AGREEMENT FY 85
ELECTED OFFICIALS					
Governor's Office	0	$ 0	$ 52	$ (52)	$ (52)
JUSTICE, Department of					
Department of Justice	1	151	75	76	227
EDUCATION					
Board of Public Education	1	151	44	107	258
University of Montana	1	151	87	64	215
Montana State University	1	151	44	107	258
Eastern Montana College	1	151	44	107	258
Northern	1	151	44	107	258
State Library	2	302	87	215	517
Historical Society	2	302	437	(135)	167
FISH, WILDLIFE, AND PARKS, Department of	5	756	393	363	1,119
HEALTH & ENVIRONMENTAL SCIENCE, Department of	18	2,721	1,354	1,367	4,088
HIGHWAYS, Department of	7	1,058	87	971	2,029
STATE LANDS, Department of	8	1,210	218	992	2,202
NATURAL RESOURCES AND CONSERVATION, Department of	7	1,058	1,049	9	1,067
ADMINISTRATION, Department of	0	0	187	(187)	(187)
AGRICULTURE, Department of	3	453	175	278	731
INSTITUTIONS, Department of					
Central Office	0	0	350	(350)	(350)
Veterans Home	0	0	44	(44)	(44)
COMMERCE, Department of	3	453	173	280	733
LABOR AND INDUSTRY, Department of					
Labor Standards Division	3	453	175	278	731
Employment Security Division	0	0	87	(87)	(87)
Workers' Compensaton Division	0	0	130	(130)	(130)
MILITARY AFFAIRS					
Adjutant General	0	0	44	(44)	(44)
SOCIAL & REHABILITATION SERVICES, Department of	34	5,139	1,610	3,529	8,668
TOTAL	98	$14,811	$ 6,990	$ 7,821	$22,632

COMMISSIONER OF HIGHER EDUCATION - RESEARCH PROGRAM

COST ALLOCATION
Actual Fiscal Year 1983

	Total Cost	Not Allowable	Allowable
Operational	$722,934	$43,787	$679,147
Equipment	1,455	1,455	0
Total	$724,389	$45,242	$679,147

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for a budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the Community College Coordinator's salary are reflected as not allowable.

It has been determined that $183,613 of the Commissioner's Office costs benefit research activities and $655,953 benefit non-research activities. The research allocation shown in the summary table below represents the total allowable costs associated with University research activity.

The cost distribution is based on each University unit's total operating costs. The research allocation is based on each unit's unrestricted amd restricted fund expenditures.

MONTANA COST ALLOCATION PLAN

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION COST (MILLIONS)	AMOUNT	ROLL FORWARD ACTUAL FY 81	ADJUSTMENT	FIXED PER AGREEMENT FY 85
University of Montana	$ 61.1	$223,216	$162,327	$ 60,889	$284,105
Montana State University	70.0	255,731	192,081	63,650	319,381
Montana College of Mineral Science & Technology	11.0	40,186	32,731	7,455	47,641
Eastern Montana College	18.9	69,047	57,526	11,521	80,568
Northern Montana College	6.6	24,112	21,822	2,290	26,402
Western Montana College	3.9	14,248	14,218	30	14,278
Agricultural Experiment Station	9.1	33,245	24,136	9,109	42,354
Cooperative Extention Service	4.6	16,805	12,895	3,910	20,715
Forestry Experiment Station	.7	2,557	992	1,565	4,122
TOTAL	$185.9	$679,147	$518,728	$160,419	$839,566

	RESEARCH	NON-RESEARCH	TOTAL
University of Montana	$ 44,604	$239,501	$284,105
Montana State University	70,411	248,970	319,381
Montana College of Mineral Science & Technology	8,606	39,035	47,641
Eastern Montana College	7,231	73,337	80,568
Northern Montana College	0	26,402	26,402
Western Montana College	0	14,278	14,278
Agricultural Experiment Station	48,812	(6,458)	42,354
Cooperative Extension Service	0	20,715	20,715
Forestry Experiment Station	3,949	173	4,122
TOTAL	$183,613	$655,953	$839,566

MONTANA COST ALLOCATION PLAN
SUMMARY

AGENCIES RECEIVING SERVICE	ACCOUNTING	RECORDS MANAGEMENT	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	CONSULTING SERVICES	PERSONNEL DIVISION
LEGISLATIVE BRANCH						
Legislative Auditor	$ 2,220	$ 0	$ 212	$ 190	$ (83)	$ 6,813
Legislative Fiscal Analyst	216	(18)	101	18	(31)	1,436
Legislative Council	1,553	(52)	285	80	(153)	5,473
Senate	346	0	0	0	(16)	2,760
House	276	0	0	0	(14)	4,601
Environmental Quality Council	250	0	(23)	48	(19)	478
Consumer Counsel	216	0	0	9	(20)	404
JUDICIAL BRANCH, Judiciary	2,691	(1,438)	2,327	453	(19,497)	8,735
ELECTED OFFICIALS						
Governor's Office	967	(33)	625	91	(374)	4,875
Secretary of State	1,302	(89)	288	88	(1,499)	3,328
Commissioner of Pol. Prac.	146	0	21	15	(13)	459
State Auditor	4,240	(524)	385	173	(361)	5,669
Superintendent of Pub. Instr.	23,986	(149)	1,013	53	(2,349)	12,071
Billings Vo-Tech	2,101	0	0	0	(3,978)	0
Butte Vo-Tech	1,251	0	0	0	(1,317)	0
Great Falls Vo-Tech	3,231	0	0	0	(2,685)	0
Helena Vo-Tech	3,558	(160)	0	0	(3,319)	0
Missoula Vo-Tech	5,771	0	0	0	(5,751)	0
JUSTICE, Department of						
Crime Control Commission	1,580	(26)	0	0	(467)	991
Highway Traffic Safety	1,062	0	0	0	0	1,25[illegible]
Department of Justice	9,196	(1,725)	718	48,550	(1,880)	47,708
PUBLIC SERVICE REGULATION	1,087	(28)	0	127	(88)	4,10[illegible]
EDUCATION						
Board of Public Education	64	0	0	9	(58)	(103)
Commissioner of Higher Ed.	1,367	(1)	26	88	(129)	3,269
University of Montana	71,411	(14)	39,366	13,723	(20,375)	91,040
Montana State University	122,927	(140)	46,700	18,518	(11,512)	109,858
Montana Coll of Min Sc & Tech	11,719	(398)	8,854	3,358	(1,067)	22,544
Eastern Montana College	33,671	0	13,012	3,482	(3,429)	31,104
Northern Montana College	16,957	(57)	7,947	1,564	(1,372)	16,936
Western Montana College	5,154	0	5,798	885	(593)	9,364
Agricultural Experiment Stat.	13,380	0	1,393	4,854	(1,243)	29,202
Cooperative Extension Service	7,479	0	0	4,234	(650)	12,500
Forestry Cons. Exper. Stat.	768	0	0	0	(40)	2,641
School for the Deaf and Blind	2,335	0	1,431	1,572	(186)	7,158
Montana Arts Council	1,607	0	0	22	(171)	368
Montana State Library	1,472	0	1,884	236	(97)	2,291
Advisory Council for Voc. Ed.	244	0	0	19	(31)	183
Historical Society	3,248	(1,103)	1,962	330	(3,455)	4,684
Board of Regents Higher Ed.	119	0	0	0	(9)	0
Fire Services Training School	698	0	0	0	0	958
FISH, WILDLIFE, AND PARKS	66,424	(321)	3,056	489	(5,760)	41,925
HEALTH & ENVIRONMENTAL SCIENCE	20,241	(231)	2,934	10,483	(3,078)	22,605
HIGHWAYS, Department of	53,783	(195)	12,725	8,903	(5,547)	139,747
STATE LANDS, Department of	31,124	(5)	2,062	35,844	(472)	33,665
LIVESTOCK, Department of	7,053	(307)	288	65	(862)	10,274
NATURAL RESOURCES & CONS.	16,503	(1,629)	(619)	60,428	(1,678)	13,962
REVENUE, Department of	52,401	(683)	3,461	9,370	(22,187)	87,898
ADMINISTRATION, Department of	33,385	(2,701)	3,003	5,172	(49,122)	44,521
AGRICULTURE, Department of	11,091	(33)	361	2,340	(17,027)	8,962
INSTITUTIONS, Department of						
Central Office	8,621	(29)	875	7,920	(1,053)	15,670
Boulder River School & Hosp.	8,994	0	4,626	28,666	(898)	44,720
Children's Center	(7)	(23)	0	0	0	0
Center for the Aged	3,552	0	1,245	6,523	(183)	9,931
Eastmont Training Center	1,677	0	573	2,087	(157)	8,566
Mountain View School	1,812	0	711	2,293	(144)	6,192
Pine Hills School	3,335	0	2,849	2,611	(267)	10,353
Montana State Prison	34,397	(3)	5,804	2,352	(815)	32,147
Swan River Youth Forest Camp	1,080	(3)	502	1,791	(104)	2,631
Veterans' Home	2,905	0	1,146	2,508	(192)	5,272
Montana State Hospital**	27,812	0	11,993	63,289	(1,189)	66,807
Board of Pardons	225	0	0	0	(21)	368
Montana Youth Treat. Cntr.	0	0	0	0	0	0
COMMERCE, Department of*	29,362	(115)	1,341	2,571	(3,395)	17,807
LABOR AND INDUSTRY						
Labor Standards Division	495	(98)	306	0	(407)	785
Employment Security Division	10,733	(390)	2,336	2,869	(392)	51,701
Workers' Compensation Division	7,475	(541)	0	574	(826)	18,694
MILITARY AFFAIRS, Depart. of						
Adjutant General	2,131	0	4,467	1,003	(123)	3,276
Disaster and Emergency Serv.	1,427	0	0	0	(112)	1,950
SOCIAL & REHABILITATION SERV.	89,009	(3,678)	752	6,121	(10,040)	98,256
OTHER	0	0	(6,191)	0	0	0
TOTAL	$888,906	$(16,940)	$ 194,931	$ 369,061	$(214,382)	$1,253,836

*The 1981 Legislature authorized an executive branch reorganization which essentially combined the Departments of Business Regulation, Community Affairs & Professional and Occupational Licensing into the Department of Commerce.

**Galen State Hospital and Warm Springs State Hospital have been combined into the Montana State Hospital.

FOR THE FISCAL YEAR ENDING JUNE 30, 1985

PURCHASING DIVISION	TREASURY DIVISION	STATE AUDITOR CENTRAL PAYROLL	STATE AUDITOR GENERAL	BUDGET & PROGRAM PLANNING	STATE CLEARING-HOUSE	COMM HIGHER ED RESEARCH	TOTAL
$ 94	$ 1,098	$ 4,778	$ 52	$ 582	$ 0	$ 0	$ 15,956
1,351	359	1,628	28	(162)	0	0	4,926
117	1,509	6,005	190	(811)	0	0	14,196
(285)	1,382	4,216	546	(325)	0	0	8,624
(333)	2,437	6,603	1,173	(568)	0	0	14,175
(48)	207	477	134	(41)	0	0	1,463
284	198	428	115	796	0	0	2,430
1,136	2,616	7,129	1,238	5,803	0	0	11,193
(769)	1,616	5,016	472	3,622	(52)	0	16,056
(2)	1,336	2,581	866	9,052	0	0	17,251
(167)	80	465	(25)	1,873	0	0	2,854
1,041	2,289	4,639	1,191	5,178	0	0	23,920
5,494	6,086	10,214	3,690	20,459	0	0	80,568
0	1,033	0	481	3,972	0	0	3,609
0	1,130	0	846	3,972	0	0	5,882
0	1,435	0	1,135	3,972	0	0	7,088
0	2,271	0	1,547	3,972	0	0	7,869
0	1,605	0	1,147	3,972	0	0	6,744
354	588	1,363	244	4,506	0	0	9,132
166	296	790	224	1,914	0	0	5,704
23,987	13,959	47,266	3,627	27,774	227	0	219,407
424	1,255	3,893	430	4,263	0	0	15,465
(357)	129	143	33	2,897	258	0	3,015
188	898	2,668	367	16,625	0	0	25,366
57,431	8,217	0	852	(7,616)	215	44,604	298,854
105,758	28,290	0	19,318	(16,745)	258	70,411	493,641
24,333	8,452	0	5,928	7,446	0	8,606	99,775
16,775	19,765	0	14,522	2,549	258	7,231	138,940
33,346	7,087	0	4,696	5,916	258	0	93,278
4,952	5,384	0	3,235	7,255	0	0	41,434
29,432	0	0	0	3,895	0	48,812	129,725
10,240	0	0	0	4,068	0	0	37,871
0	0	0	0	1,008	0	3,949	8,326
5,782	2,650	9,555	672	12,095	0	0	43,064
592	483	188	454	6,828	0	0	10,371
1,778	1,200	2,193	814	12,663	517	0	24,951
(72)	164	143	144	1,449	0	0	2,243
6,709	1,818	3,839	1,015	13,869	167	0	33,083
0	50	0	35	0	0	0	195
1,660	270	470	258	2,978	0	0	7,292
41,523	41,214	31,322	36,373	21,753	1,119	0	279,117
6,128	9,665	18,666	5,527	40,509	4,088	0	137,537
61,094	42,811	153,290	6,983	(33,500)	2,029	0	442,123
25,206	8,722	25,995	5,304	4,653	2,202	0	174,300
5,380	3,473	10,790	1,062	4,207	0	0	41,423
3,776	6,827	20,152	505	17,143	1,067	0	136,437
8,737	134,280	(3,018)	107,322	8,746	0	0	386,327
17,433	107,342	(1,897)	109,917	45,061	(187)	0	311,927
3,572	5,422	7,488	4,635	15,695	731	0	43,237
7,393	6,472	15,027	3,233	30,626	(350)	0	94,405
17,588	8,805	43,562	(647)	5,190	0	0	160,606
0	0	0	0	0	0	0	(30)
5,617	2,632	13,490	(221)	4,788	0	0	47,374
7,064	2,090	9,620	82	4,910	0	0	36,512
7,940	1,614	6,345	253	3,790	0	0	30,806
6,871	2,560	10,951	174	3,344	0	0	42,781
24,176	7,205	29,343	1,392	7,652	0	0	143,650
2,700	791	2,684	213	5,166	0	0	17,451
7,728	1,383	6,278	35	4,991	(44)	0	32,010
12,649	14,890	79,923	(2,649)	8,444	0	0	281,969
0	58	378	(26)	2,139	0	0	3,121
0	0	0	0	3,272	0	0	3,272
7,276	17,987	13,800	19,039	20,694	733	0	127,100
663	805	2,490	(294)	15,541	731	0	21,017
3,535	11,398	49,253	450	32,625	(87)	0	164,031
4,169	27,534	5,352	27,352	14,608	(130)	0	104,261
9,673	1,827	2,685	1,303	16,798	(44)	0	42,996
2,276	750	1,517	353	14,780	0	0	22,941
12,900	113,426	50,288	100,791	51,112	8,668	0	517,605
0	0	0	0	0	0	0	(6,191)
$ 644,458	$711,625	$732,464	$500,155	$555,692	$22,632	$183,613	$5,826,051

APPENDIX

STATE CENTRALIZED SERVICES BILLED DIRECTY TO AGENCIES

DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Bureau and the Systems Development Bureau of the Department of Administration satisfy the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs, and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.
4. Equipment: Charged directly to the user when it is installed for their use only.

Because interest costs are non-allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate. Data processing charges in FY 1985 must be reduced for indirect cost recovery purposes as follows: communication - 2.9% and computer processing - 4.4%.

DEPARTMENT OF ADMINISTRATION - Building and Grounds

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy state-owned buildings. These services include utilities, janitorial services, security services, building and grounds maintenance, and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all state agencies using the service and is set by legislative appropriation. The division also charges separate amounts for air conditioning and amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics

The Department of Administration provides graphic and publication services on a cost recovery basis. These services include duplicating, quick copy services, photocopy services, graphic arts, commercial arts, typography, forms design and supply, publication planning, and printer coordination.

DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U. S. Postal Service pays the Department for handling incoming postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the communications function for state government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utiliztion. Rates for the Network System are adjusted to reflect actual cost.

DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage, and retrieval of state agency records. The cost of operating this program is assumed from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

DEPARTMENT OF ADMINISTRATION - Central Stores and Surplus Property

The Central Stores Bureau of the Department of Administration was initiated on June 1, 1980, to allow state agencies to order office supplies, continuous forms, and fine paper directly from a competitive source of supply offering weekly delivery. The operation assists agencies in reducing their office supply inventories. The Bureau operates on a cost recovery basis

without General Fund support and directly bills the user agencies according to pre-established catalog prices.

The Surplus Property Bureau provides for a centralized statewide distribution of federal and state surplus property to eligible state agencies, public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a retirement system consisting of retirement, disability, survivor and death benefits. Each agency within the state is required to pay into the system an amount equal to 6.32% of each employee's gross salary.

The Public Employees Retirement Division also administers specialized retirement plans for Game Wardens (7.15%), Judges (6%), Sheriff's (7.62%), Municipal Police Officers (14.04%), Unified Firefighters (18%), Highway Patrol (16.57%), and Volunteer Firemen of unincorporated areas. Each agency participating in these plans is billed for the percentage in parentheses as their employer share.

DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, death and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 6.463% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Automobile Insurance

The Insurance and Legal Division coordinates the payment of premiums for automobile insurance. Agencies are billed according to rates established by the applicable commercial insurance company. Each automobile is assigned a commercial vehicle fleet rating. The commercial company is selected through a bidding process.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are billed at various rates determined by the type of vehicle used.

DEPARTMENT OF LABOR - Division of Workers' Compensation.

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and

compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of all state agencies. Agencies have been appropriated sufficient state funds to enable the Legislative Auditor to bill each agency for their basic financial compliance audits. Agencies will also be billed for the costs of audits associated with federal funds. Costs are reported using actual hourly costs for each audit.

OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which state agencies may obtain legal services on a cost reimbursable basis.

Agencies are billed an hourly rate based upon actual hours worked. The billing rate is consistently applied to all client agencies. They are also billed for any actual operating expenses directly attributable to an agency's request.

ATTACHMENT A

BUILDING USE ALLOWANCE

State Capitol	.3440 per sq. ft.
Sam Mitchell	.5384 per sq. ft.
Livestock	.1046 per sq. ft.
Heating Plant	.7014 per sq. ft.
Capitol Annex	.1147 per sq. ft.
Cogswell	1.4717 per sq. ft.
Historical Society	.3089 per sq. ft.
Board of Health	.1285 per sq. ft.
Star Motel (Ninth & Roberts)	.4062 per sq. ft.
Scott Hart Building	.2288 per sq. ft.
Institutions (1539 Eleventh)	.5169 per sq. ft.
Justice Building	.9631 per sq. ft.

DUOFLANG
53540
MADE IN U.S.A.

HUGHANS
BOOKBIND
VANCOUVER